

You have received this message because you are listed as a contact in the IDEA budget software. Please forward this message to anyone you believe could benefit from this information. This listserv is open to the public, and anyone can sign up to receive these messages at <http://dpi.wi.gov/sped/lpp-budgets.html#listserv>

Additional Technical Assistance – Equitable Services Set-Aside

The “Equitable Services Set-Aside” webinar handouts are now available at <http://dpi.wi.gov/sped/lpp-budgets.html#setaside>. A webinar is scheduled for May 27 at 1:30 p.m. To register for the webinar, please click on the following link: <https://www2.gotomeeting.com/register/642946122>

In addition, we have created an Equitable Services Set-Aside calculator for the FY 2009 funds. This tool can assist you in determining whether or not the proper amounts of FY09 federal funds have been expended. Funds set-aside from FY 09 must be expended by June 30, 2010. Click on <http://dpi.wi.gov/sped/lpp-budgets.html#setaside> and open the calculator named “FY 2009 Equitable Services Calculator.”

OPEB Costs – Allowable IDEA Budget Item

Post-retirement health benefits may be equitably charged to federal funds based on the actuarially determined GAAP compliant expense, if an irrevocable trust is in place. When a district establishes a legal trust to fund their OPEB liability, the contribution is considered a fringe benefit. It is coded to the appropriate individual function and object 218.

Keep in mind, though, that OPEB costs coded to project 011 or 019 are a voluntary charge to Fund 27 and will impact the district’s maintenance of effort. Not meeting maintenance of effort for a fiscal year because the district did not have sufficient funds to contribute to OPEB costs budgeted in Fund 27 is not an allowed MOE exception.

OPEB actuarial study costs are an allowable charge to IDEA. The costs of the study should be prorated based on the number of participating members who are funded through IDEA Part B funds. Examples of reasonable allocations of costs are available in Exhibit D of the “Allocation of Contribution” worksheet at http://www.dpi.wi.gov/sfs/xls/sample_journal_entries.xls

Single Audit Costs – Allowable IDEA Budget Item

Due to the ARRA funds, most districts will qualify for a FY 10 single audit under the OMB Circular A-133 Single Audit Act. Districts should be aware that the costs of auditing IDEA, performed in accordance with the Single Audit Act, are allowable. Other IDEA audit costs are not allowed as direct costs. They are included in the indirect cost rate.

Please keep in mind, though, that only the costs for the IDEA portion of the Single Audit may be charged to IDEA. IDEA Single Audit costs are budgeted under Purchased Services - Single Audit (IDEA portion), which is coded 231700, object 310.

Additional Instructions for IDEA Web-based Claims

Some districts are having difficulties maneuvering around the changes to the IDEA claim software – mainly the relationship between items in the budget and items in the claim. The following link will provide you with step-by-step instructions (with screen shots) on how to make changes to your budget for items you have already claimed: <http://www.dpi.wi.gov/sped/pdf/amended-claims-instructions.pdf>